

4/18/2005



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts
and Charter Schools

For Fiscal Year Ending

June 30, ~~2006~~
2007

☒ BUDGET 53A-19-101

8/15/2006

Date of Hearing

8/15/2006

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

30 Tooele

Entity

Richard Reese

8/15/2006

Prepared by

Date

rreese@tooelesd.org

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Richard E. Reese
Signature of Business Administrator:

8/15/06
Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

9/1/2006

30 Tooele				
10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	5,025,279	5,526,128	-	5,841,105
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	80,314	64,000		69,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	346,760	500,000		530,000
1700 Student Activities				
1900 Other Revenues From Local Sources	1,102,412	1,230,956		995,010
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	80,634	95,000		100,700
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	6,635,399	7,416,084	-	7,635,815

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30 Tooele				
10 GENERAL FUND		ACTUAL	FINAL	ORIGINAL
		FY 2005	BUDGET	BUDGET
			FY 2006	FY 2007
3000 REVENUES FROM STATE SOURCES				
Minimum School Programs (From District Summary-Final)				
Regular Basic Programs				
3010	Regular School Program K-12	22,414,611	24,295,813	26,787,102
3015	Necessary Existent Small Schools	853,334	884,895	947,406
3020	Professional Staff	1,975,821	2,142,559	2,407,566
3025	Administrative Costs	54,550	57,000	60,425
Restricted Basic Programs				
3105	Special Education -- Add-On	2,406,033	2,556,484	3,141,892
3110	Special Education -- Self-Contained	454,511	634,371	677,364
3120	Extended Year Program -- Severely Disabled	6,745	8,685	9,206
3125	Special Education -- State Programs	63,178	68,464	65,000
3155	Applied Technology -- Add-On	840,550	1,327,896	1,374,893
3180	Applied Technology -- Set-Aside	16,252	74,995	34,099
3230	Class Size Reduction (State Funds)	1,564,499	1,719,797	1,867,147
TOTAL BASIC SCHOOL PROGRAM GENERATED		30,660,084	33,770,959	-
Other Minimum School Programs				
3211	Gifted and Talented	33,098	46,180	50,483
3212	Advanced Placement	320	7,436	7,436
3213	Concurrent Enrollment	84,298	106,918	150,413
3215	At-Risk -- Regular Program	121,138	135,929	143,215
3218	At-Risk -- Homeless and Minority	14,179	24,150	40,000
3219	At-Risk -- MESA	2,284	12,000	-
3220	At-Risk -- Gang Prevention			
3221	At-Risk -- Youth-in-Custody	15,528	7,452	10,000
3255	Quality Teaching Block Grant	1,310,854	1,329,056	1,427,642
3260	Local Discretionary Block Grant	499,975	520,838	528,670
3270	Interventions for Student Success Block Grant	360,107	333,628	358,167
3405	Social Security and Retirement	5,813,597	6,295,517	7,320,858
3415	Pupil Transportation	1,235,427	1,283,522	1,676,406
3423	Out-of-State Tuition			
3486	Highly Impacted Schools	187,865	116,521	116,521
3471	Guarantee on Transportation Levy			
3520	School Land Trust Program	199,720	314,281	360,122
3521	Electronic High School			
3555	Voted Leeway	408,962	497,033	601,464
3560	Board Leeway			
3805	K-3 Reading Achievement	359,742	343,050	348,103
3522	Job Enhancement			
3867	Charter School Local Replacement			
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		41,297,178	45,144,470	-
Less Basic Local Levy		3,437,857	2,986,875	2,839,065
TOTAL STATE SUPPORT AMOUNT *		37,859,321	42,157,595	-
Other State Sources				
3700	Other Revenues From State Sources (Non-MSP)	262,405	155,375	113,200
3710	Driver Education (Behind-the-Wheel)	132,033	92,600	95,000
3866	Charter School Startup (New in FY06)			
3800	Supplementals / Other Bills	429,876	140,245	148,397
3900	Revenues From Other State Agencies	-	16,344	6,213
TOTAL REVENUES FROM STATE SOURCES		38,683,635	42,562,169	-

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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30 Tooele 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)	347,319	300,000		250,000
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal	30,420	90,454		68,000
4500 Restricted Federal Through State				
4520 Programs for the Disabled (IDEA)	1,712,548	1,832,780		1,868,703
4530 Applied Technology Education	166,751	115,059		115,000
4600 Other Restricted Federal Through State	8,926			
4700 Federal Received Through Other Agencies	-	-		
4800 No Child Left Behind (NCLB)	1,107,961	1,289,379		1,199,859
4810 Federal Forest Service (in Lieu of Tax)	34,230	35,000		35,000
TOTAL REVENUES FROM FEDERAL SOURCES	3,408,165	3,662,672	-	3,636,562
TOTAL REVENUES, 10 GENERAL FUND	48,727,189	53,640,915	-	59,107,722

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30 Tooele 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	19,104,166	19,280,155		22,356,214
132 Salaries - Substitute Teachers	332,890	377,000		402,720
161 Salaries - Teacher Aides and Paraprofessionals	1,628,107	1,646,956		1,518,841
100 Salaries - All Other		1,630,929		1,648,995
Total Salaries (100)	21,065,163	22,935,040	-	25,926,770
210 Retirement	3,008,539	3,323,434		4,004,199
220 Social Security	1,599,073	1,775,411		1,988,516
240 Insurance (Health/Dental/Life)	5,639,900	5,820,717		5,662,336
200 Other Benefits	315,989	306,074		860,190
Total Benefits (200)	10,563,501	11,225,636	-	12,515,241
300 Purchased Professional and Technical Services	79,491	122,072		31,530
400 Purchased Property Services	60,553	72,625		79,602
500 Other Purchased Services	245,719	404,859		294,569
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	245,719	404,859	-	294,569
600 Supplies	1,136,133	2,079,688		2,418,646
641 Textbooks	428,224	666,040		583,733
Total Supplies (600)	1,564,357	2,745,728	-	3,002,379
700 Property (Instructional Equipment)	389,732	869,466		329,889
800 Other Objects	-	-		-
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTION (1000)	33,988,516	38,375,426	-	42,179,980
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel				
142 Salaries - Guidance Personnel	616,098	665,870		804,098
143 Salaries - Health Services Personnel				
144 Salaries - Psychological Personnel	79,373	84,131		87,685
152 Salaries - Secretarial and Clerical	132,460	140,680		204,316
100 Salaries - All Other	136,746	166,510		173,165
Total Salaries (100)	964,677	1,057,191	-	1,269,264
210 Retirement	142,229	154,977		192,606
220 Social Security	71,813	78,773		95,104
240 Insurance (Health/Dental/Life)	203,092	199,260		214,124
200 Other Benefits				
Total Benefits (200)	417,134	433,010	-	501,834
300 Purchased Professional and Technical Services	216,983	370,336		369,976
400 Purchased Property Services	917	1,000		1,000
500 Other Purchased Services	14,009	29,114		22,000
591 Services Purchased From Another District Within the State	-	-		
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	14,009	29,114	-	22,000
600 Supplies	79,411	103,622		85,960
700 Property	129,202	23,066		10,442
800 Other Objects	-	-		-
810 Dues and Fees		2,500		2,500
Total Other Objects (800)	-	2,500	-	2,500
TOTAL STUDENTS (2100)	1,822,333	2,019,839	-	2,262,976

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30 Tooele				
10 GENERAL FUND		ACTUAL	FINAL	ORIGINAL
		FY 2005	BUDGET	BUDGET
			FY 2006	FY 2007
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF				
115	Salaries - Supervisors & Directors	259,979	271,894	284,221
133	Salaries - Sabbatical Leave			
145	Salaries - Media Personnel - Certified	71,476	75,137	79,871
152	Salaries - Secretarial and Clerical	40,581	41,144	39,183
162	Salaries - Media Personnel - Noncertificated	271,579	299,000	359,074
100	Salaries - All Other	81,562	114,174	96,581
	Total Salaries (100)	705,177	801,349	868,830
210	Retirement	104,736	117,329	134,435
220	Social Security	52,584	61,254	65,247
240	Insurance (Health/Dental/Life)	88,613	94,712	103,826
200	Other Benefits			
	Total Benefits (200)	245,933	273,295	303,508
300	Purchased Professional and Technical Services	172,520	196,400	225,150
400	Purchased Property Services	10,655	12,921	15,835
500	Other Purchased Services	48,936	68,076	19,245
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	48,936	68,076	19,245
600	Supplies	136,319	151,659	139,035
644	Library Books	43,140	39,774	84,386
650	Periodicals	6,207	6,511	9,766
660	Audio Visual Materials	7,754	8,309	12,225
	Total Supplies (600)	193,420	206,253	245,412
700	Property	4,807	3,957	5,300
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		1,381,448	1,562,251	1,673,380
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION				
110	Salaries - District Board and Administration	226,254	225,757	239,839
115	Salaries - Supervisors and Directors			
152	Salaries - Secretarial and Clerical	41,729	43,065	46,141
100	Salaries - All Other			
	Total Salaries (100)	267,983	268,822	285,980
210	Retirement	33,329	35,792	44,985
220	Social Security	21,113	19,495	21,300
240	Insurance (Health/Dental/Life)	78,811	75,810	71,323
200	Other Benefits	21,127		
	Total Benefits (200)	164,380	131,097	137,608
300	Purchased Professional and Technical Services	33,602	23,550	28,550
400	Purchased Property Services	88	200	200
500	Other Purchased Services	34,516	47,618	47,618
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	34,516	47,618	47,618
600	Supplies	22,757	25,044	25,000
700	Property			
800	Other Objects			
810	Dues and Fees	9,800	9,925	9,925
	Total Other Objects (800)	9,800	9,925	9,925
TOTAL DISTRICT ADMINISTRATION (2300)		623,126	606,266	634,881

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30 Tooele					
10 GENERAL FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2005	BUDGET	FY 2006	BUDGET
			FY 2006		FY 2007
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	1,489,490	1,675,000		1,983,000
152	Salaries - Secretarial and Clerical	781,705	857,000		961,700
100	Salaries - All Other				
	Total Salaries (100)	2,271,195	2,532,000	-	2,944,700
210	Retirement	335,987	375,000		461,943
220	Social Security	172,155	190,000		220,185
240	Insurance (Health/Dental/Life)	384,270	437,300		415,180
200	Other Benefits	-	-		
	Total Benefits (200)	892,412	1,002,300	-	1,097,308
300	Purchased Professional and Technical Services	515	885		4,960
400	Purchased Property Services	10,444	18,178		24,750
500	Other Purchased Services	57,402	58,297		74,725
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	67,402	68,297	-	74,725
600	Supplies	27,954	24,358		23,080
700	Property	-	7,071		2,900
800	Other Objects				
810	Dues and Fees	1,683	-		
	Total Other Objects (800)	1,683	-	-	-
TOTAL SCHOOL ADMINISTRATION (2400)		3,261,605	3,643,089	-	4,172,423
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	272,641	281,898		315,493
210	Retirement	39,557	41,939		49,663
220	Social Security	20,622	21,209		23,648
240	Insurance (Health/Dental/Life)	31,300	31,990		37,747
200	Other Benefits				1,000
	Total Benefits (200)	91,479	95,138	-	112,058
300	Purchased Professional and Technical Services	67,215	120,000		149,000
400	Purchased Property Services	15,531	18,848		18,860
500	Other Purchased Services	140,538	146,000		143,799
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	140,538	146,000	-	143,799
600	Supplies	(20,263)	21,800		21,800
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)		567,141	683,684	-	761,010
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	2,244,113	2,497,520		2,729,795
100	Salaries - All Other				
	Total Salaries (100)	2,244,113	2,497,520	-	2,729,795
210	Retirement	293,454	325,568		402,448
220	Social Security	167,519	187,033		205,120
240	Insurance (Health/Dental/Life)	488,285	523,040		600,086
200	Other Benefits	63,392	67,045		76,853
	Total Benefits (200)	1,012,660	1,102,686	-	1,284,507
300	Purchased Professional and Technical Services	78,546	68,200		71,600
400	Purchased Property Services	342,493	354,537		395,290
500	Other Purchased Services	250,537	251,522		254,700
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	250,537	251,522	-	254,700
600	Supplies	2,282,587	2,336,906		2,593,350
700	Property	6,606	24,852		22,740
800	Other Objects	165,766	262,364		257,938
810	Dues and Fees				
	Total Other Objects (800)	165,766	262,364	-	257,938
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		6,383,298	6,898,587	-	7,609,920

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30 Tooele				
10 GENERAL FUND		ACTUAL	FINAL	ORIGINAL
		FY 2005	BUDGET	BUDGET
			FY 2006	FY 2007
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION				
152	Salaries - Secretarial and Clerical	18,531	19,366	21,146
171	Salaries - Supervisors	43,259	45,098	49,248
172	Salaries - Bus Drivers	763,946	763,366	839,517
173	Salaries - Mechanics and Other Garage Employees	116,638	119,814	127,767
174	Salaries - Other (Trainers, etc.)	24,122	129,000	161,737
	Total Salaries (100)	966,496	1,076,644	1,199,415
210	Retirement	130,051	142,190	169,000
220	Social Security	71,237	80,474	91,790
240	Insurance (Health / Accident / Life)	77,819	98,700	107,600
200	Other Benefits	58,853	60,000	68,143
	Total Benefits (200)	337,960	381,364	436,533
400	Purchased Property Services	12,752	45,000	47,100
511	Services from Other LEAs (In State)			
512	Services from Other LEAs (Out of State)			
513	Commercial	149,833	121,000	121,000
514	Student Allowance	16,773	13,500	13,500
515	Payments in Lieu of Transportation - Subsistence			
516	Payments of Mileage in Lieu of Bus (Dead Miles)			
521	Property Insurance	5,850	12,500	12,500
522	Liability Insurance			
530	Communications (Telephone and Other)	2,618	3,500	3,600
580	Travel / Per Diem	6,776	6,000	6,000
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	181,860	166,500	166,600
624	Motor Fuel	160,857	244,500	305,625
625	Natural Gas	4,663	7,000	7,000
626	Electricity	8,422	8,500	9,000
600	Other Supplies	81,613	65,478	83,820
	Total Supplies (600)	255,355	325,478	405,445
730	Equipment		522	5,000
732	School Buses			
	Total Property (700)	-	522	5,000
890	Miscellaneous Expenditures			
891	Training	2,154	1,000	1,000
	Total Other Objects (800)	2,154	1,000	1,000
TOTAL STUDENT TRANSPORTATION (2700)		1,756,567	1,986,508	2,251,093

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9/1/2006

30 Tooele					
10 GENERAL FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2005	BUDGET	FY 2006	BUDGET
			FY 2006		FY 2007
2900 OTHER SUPPORT SERVICES					
100	Salaries	125,292	135,276		157,770
210	Retirement	18,631	20,278		24,817
220	Social Security	9,432	10,425		11,839
240	Insurance (Health / Accident / Life)	26,322	24,100		30,903
200	Other Benefits				
	Total Benefits (200)	54,385	54,803	-	67,559
300	Purchased Professional and Technical Services	27,200.00	48,900.00		42,500.00
400	Purchased Property Services		500.00		500.00
500	Other Purchased Services	18,677.00	21,100.00		23,100.00
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	18,677.00	21,100.00	-	23,100.00
600	Supplies	16,047.00	20,132.00		29,431.00
700	Property	-	1,299.00		
800	Other Objects				
810	Dues and Fees	30.00			
	Total Other Objects (800)	30.00	-	-	-
TOTAL OTHER SUPPORT (2900)		241,831	282,010	-	320,860
TOTAL SUPPORT SERVICES (2000)		15,937,149	17,582,224	-	19,586,543
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		49,905,665	55,967,650	-	61,766,523

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds	1,505,000	1,725,000		2,595,000
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		1,505,000	1,725,000	-	2,595,000

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30 Tooele				
10 GENERAL FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2005	BUDGET	FY 2006	BUDGET
		FY 2006		FY 2007

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE					
1000	Total Local	6,635,399	7,416,084	-	7,535,815
3000	Total State	38,683,635	42,562,159	-	48,035,345
4000	Total Federal	3,408,155	3,662,672	-	3,536,562
TOTAL REVENUES		48,727,189	53,640,915	-	59,107,722
EXPENDITURES BY OBJECT					
100	Salaries	28,882,737	31,585,740	-	35,688,117
200	Employee Benefits	13,769,834	14,699,329	-	16,456,156
300	Purchased Professional and Technical Services	676,072	950,343	-	923,266
400	Purchased Property Services	453,433	523,809	-	583,137
500	Other Purchased Services	992,184	1,183,086	-	1,036,356
600	Supplies	4,421,625	5,809,321	-	6,431,857
700	Property	530,347	930,233	-	376,271
800	Other Objects	179,433	275,789	-	271,363
TOTAL EXPENDITURES		49,905,665	55,957,650	-	61,766,523
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(1,178,476)	(2,316,735)	-	(2,658,801)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		1,505,000	1,725,000	-	2,695,000
NET CHANGE IN FUND BALANCE		326,524	(591,735)	-	(63,801)
FUND BALANCE - BEGINNING (From Prior Year)		5,897,914	6,224,438		5,632,703
Adjustments to Beginning Fund Balance (Attach Detail)					
FUND BALANCE - ENDING		6,224,438	5,632,703	-	5,568,902

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

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30 Tooele 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	427,429	402,330	-	464,431
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	57,247	36,561		31,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities	49,680	74,178		60,735
1900 Other Revenues From Local Sources	55,000	49,000		49,000
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	689,356	662,069	-	605,166
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	547,373	596,585		673,544
3209 Adult High School	176,300			
3210 Adult Basic Skills		286,000		158,915
3405 Social Security and Retirement	80,700	104,724		151,372
3900 Revenues from Other State Agencies	8,966			
TOTAL REVENUES FROM STATE SOURCES	813,339	987,309	-	983,831
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	91,598	94,866		96,376
4580 Adult Education	30,898	35,854		30,513
4900 Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES	122,496	130,720	-	126,889
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	1,525,191	1,680,098	-	1,715,886

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30 Tooele 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	692,762	711,261		697,604
210 Retirement	93,615	92,961		106,584
220 Social Security	51,744	47,746		52,308
240 Insurance (Health/Dental/Life)	118,977	119,441		130,642
200 Other Benefits		277		
Total Benefits (200)	264,336	260,425	-	289,534
300 Purchased Professional and Technical Services	3,455	6,100		6,100
400 Purchased Property Services	8,381	1,000		
500 Other Purchased Services	7,501	8,927		4,000
600 Supplies	46,210	152,216		127,487
700 Property	34,060	33,165		9,000
800 Other Objects	2,173	-		
810 Dues and Fees				
Total Other Objects (800)	2,173	-	-	-
TOTAL OTHER SERVICES (3200)	1,058,878	1,173,094	-	1,133,725
3300 COMMUNITY SERVICES				
100 Salaries	265,571	367,595		369,378
210 Retirement	29,780	42,332		58,084
220 Social Security	20,305	27,291		28,319
240 Insurance (Health/Dental/Life)	-	13,224		13,467
200 Other Benefits				
Total Benefits (200)	50,085	82,847	-	99,870
300 Purchased Professional and Technical Services	500	17,500		4,000
400 Purchased Property Services	4,916	14,400		14,400
500 Other Purchased Services	1,210	3,137		4,000
600 Supplies	2,983	29,161		12,800
700 Property	8,091	23,600		4,500
800 Other Objects	82,000	86,199		84,968
810 Dues and Fees				
Total Other Objects (800)	82,000	86,199	-	84,968
TOTAL COMMUNITY SERVICES (3300)	415,366	624,439	-	593,916
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	1,474,234	1,797,533	-	1,727,641

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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30 Tooele				
23 NON K-12 PROGRAMS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2005	BUDGET	FY 2006	BUDGET
		FY 2006		FY 2007

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000	Total Local	589,356	562,069	-
3000	Total State	813,339	987,309	-
4000	Total Federal	122,496	130,720	-
TOTAL REVENUES		1,525,191	1,680,098	-
EXPENDITURES BY OBJECT				
100	Salaries	958,333	1,078,856	-
200	Employee Benefits	314,421	343,272	-
300	Purchased Professional and Technical Services	3,955	23,600	-
400	Purchased Property Services	13,287	15,400	-
500	Other Purchased Services	8,711	12,064	-
600	Supplies	49,193	181,377	-
700	Property	42,151	56,765	-
800	Other Objects	84,173	86,199	-
TOTAL EXPENDITURES		1,474,234	1,797,633	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		50,957	(117,435)	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-
NET CHANGE IN FUND BALANCE		50,957	(117,435)	-
FUND BALANCE - BEGINNING (From Prior Year)		245,589	296,546	179,111
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING		296,546	179,111	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				

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30 Tooele				
31 DEBT SERVICE FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2006	BUDGET	FY 2006	BUDGET
		FY 2006		FY 2007

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	8,158,304	8,458,662	-	9,744,700
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	8,158,304	8,458,662	-	9,744,700
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	8,158,304	8,458,662	-	9,744,700

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	2,662,586	3,314,981		3,652,794
840 Redemption of Principal	5,650,000	5,650,000		6,300,000
845 Debt Issuance Costs on Refundings	0	0		
890 Miscellaneous Expenditures	4,500	4,500		10,000
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	8,317,086	8,969,481	0	9,962,794

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
8300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	8,158,304	8,458,662	-	9,744,700
3000 Total State	-	-	-	-
TOTAL REVENUES	8,158,304	8,458,662	-	9,744,700
EXPENDITURES BY OBJECT				
800 Other Objects	8,317,086	8,969,481	-	9,962,794
TOTAL EXPENDITURES	8,317,086	8,969,481	-	9,962,794
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(158,782)	(510,819)	-	(218,094)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(158,782)	(510,819)	-	(218,094)
FUND BALANCE - BEGINNING (From Prior Year)	1,405,356	1,246,574		735,755
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	1,246,574	735,755	-	517,661

Explanation (5900 and Adjustment to Beginning Fund Balance)

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30 Tooele				
32 CAPITAL PROJECTS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2005	BUDGET	FY 2006	BUDGET
		FY 2006		FY 2007

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	3,618,953	3,822,231	0	4,725,789
1500 Earnings on Investments	261,492	300,000		650,000
1900 Other Revenues From Local Sources	147,743	132,043		132,042
TOTAL REVENUES, LOCAL SOURCES	4,028,188	4,254,274	0	5,507,831
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues	0	20,357		
3650 Capital Outlay Foundation	1,679,208	2,395,482		2,400,000
TOTAL REVENUES, STATE SOURCES	1,679,208	2,415,839	0	2,400,000
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	5,707,396	6,670,113	0	7,907,831

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30 Tooele 32 CAPITAL PROJECTS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies		385,000		400,000
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	385,000	0	400,000
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies				
641 Textbooks				
Total Supplies (600)	0	0	0	0
730 Equipment				
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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30 Tooele					
32 CAPITAL PROJECTS FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2005	BUDGET	FY 2006	BUDGET
			FY 2006		FY 2007
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling				
710	School Sites				
720	Buildings				
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		0	0	0	0
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)		0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		0	0	0	0
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries	70,694	98,500		97,720
210	Retirement	8,548	9,960		9,079
220	Social Security	5,530	7,630		4,416
240	Insurance (Health/Dental/Life)	8,017	8,200		7,736
200	Other Benefits				
	Total Benefits (200)	22,095	25,790	0	21,231
300	Purchased Professional and Technical Services	1,056,541	629,895		550,000
400	Purchased Property Services	100,479	103,000		110,000
460	Construction and Remodeling				
	Total Property (400)	100,479	103,000	0	110,000
500	Other Purchased Services	6,014			3,175
600	Supplies - New Buildings	52,388	175,040		100,000
641	Textbooks - New Buildings	125,821	91,000		
644	Library Books-New Libraries	37,239	41,500		100,000
	Total Supplies (600)	215,448	307,540	0	200,000
710	Land and Improvements	910,359	1,002,283		755,000
720	Buildings	16,187,399	10,031,662		6,618,500
731	Machinery				78,000
732	School Buses	535,326	295,000		565,000
733	Furniture and Fixtures	160,903	577,059		300,000
734	Technology Equipment	15,495	323,300		195,400
735	Non-Bus Vehicles	50,147	40,000		40,000
739	Other Equipment	928,502	1,585,402		791,048
	Total Property (700)	18,788,131	13,854,706	0	9,342,948
800	Other Objects	129,014	25,717		114,987
830	Interest	205,107	178,809		1,761,361
840	Redemption of Principal	318,636	395,964		250,000
	Total Other Objects (800)	652,757	600,490	0	2,126,348
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		20,912,169	15,619,921	0	12,451,422
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		20,912,169	16,004,921	0	12,851,422

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30 Tooele				
32 CAPITAL PROJECTS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2005	BUDGET	FY 2006	BUDGET
		FY 2006		FY 2007

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued	28,000,000	-		21,000,000
5120 Premium or Discount on the Issuance of Bonds	530,890	-		
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds	(1,505,000)	(1,725,000)		(2,595,000)
5400 Loan Proceeds	-	-		
5300 Proceeds From Sale of Capital Assets	36,835	37,000		20,000
5500 Capital Lease Proceeds	-	-		
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	27,062,725	(1,688,000)	-	18,425,000

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	4,028,188	4,254,274	-	5,507,831
3000 Total State	1,679,208	2,415,839	-	2,400,000
4000 Total Federal	-	-	-	-
TOTAL REVENUES	5,707,396	6,670,113	-	7,907,831
EXPENDITURES BY OBJECT				
100 Salaries	70,694	98,500	-	97,720
200 Employee Benefits	22,095	25,790	-	21,231
300 Purchased Professional and Technical Services	1,058,541	629,895	-	550,000
400 Purchased Property Services	100,479	103,000	-	110,000
500 Other Purchased Services	6,014	-	-	3,175
600 Supplies	215,448	692,540	-	600,000
700 Property	18,788,131	13,854,706	-	9,342,948
800 Other Objects	652,757	600,490	-	2,126,348
TOTAL EXPENDITURES	20,912,159	16,004,921	-	12,851,422
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(15,204,763)	(9,334,808)	-	(4,943,591)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	27,062,725	(1,688,000)	-	18,425,000
NET CHANGE IN FUND BALANCE	11,857,962	(11,022,808)	-	13,481,409
FUND BALANCE - BEGINNING (From Prior Year)	829,028	12,686,990		1,664,182
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	12,686,990	1,664,182	-	15,145,591

Explanation (5900 and Adjustment to Beginning Fund Balance)

30 Tooele				
40 BUILDING RESERVE FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2005	BUDGET	FY 2006	BUDGET
		FY 2006		FY 2007

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

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30 Tooele 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1610 Sales to Students	1,388,065	1,500,000		1,590,000
1620 Sales to Adults				
1690 Other Revenues From Local Sources	6,312	6,000		6,500
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	1,394,377	1,506,000	0	1,596,500
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues	18,027			
3770 School Lunch	419,295	448,000		450,000
TOTAL REVENUES, STATE SOURCES	437,322	448,000	0	450,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	248,484	275,000		292,000
4572 Lunch Reimbursement (Free and Reduced Meals)	1,065,314	1,105,000		1,171,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	253,015	265,000		281,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue				
4970 Donated Commodities	189,275	200,000		250,000
TOTAL REVENUES, FEDERAL SOURCES	1,766,088	1,845,000	0	1,994,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	3,587,787	3,799,000	0	4,040,500

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	1,179,374	1,358,700		1,458,830
210 Retirement	161,570	188,300		220,240
220 Social Security	88,397	109,800		111,601
240 Insurance (Health/Dental/Life)	39,630	64,500		75,935
200 Other Benefits	32,705	39,700		44,782
Total Benefits (200)	322,302	402,300	0	452,558
300 Purchased Professional and Technical Services	21,564	12,300		13,000
400 Purchased Property Services	5,847	6,000		6,000
500 Other Purchased Services	4,555	6,800		7,000
600 Non-Food Supplies	15,565	208,700		187,125
630 Food	1,506,523	1,423,500		1,620,000
Total Supplies (600)	1,622,088	1,632,200	0	1,807,125
700 Property	39,504	235,000		54,000
780 Depreciation - Enterprise Funds				
Total Property (700)	39,504	235,000	0	54,000
800 Other Objects	441,195	315,700		241,987
810 Dues and Fees				
Total Other Objects (800)	441,195	315,700	0	241,987
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	3,536,429	3,969,000	0	4,040,500

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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30 Tooele				
49 or 51 FOOD SERVICE FUND	ACTUAL FY 2006	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007

SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	1,394,377	1,506,000	-	1,596,500
3000 Total State	437,322	448,000	-	450,000
4000 Total Federal	1,756,088	1,845,000	-	1,994,000
TOTAL REVENUES	3,587,787	3,799,000	-	4,040,500
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	1,179,374	1,358,700	-	1,458,830
200 Employee Benefits	322,302	402,300	-	452,558
300 Purchased Professional and Technical Services	21,564	12,300	-	13,000
400 Purchased Property Services	5,847	6,000	-	6,000
500 Other Purchased Services	4,555	6,800	-	7,000
600 Supplies	1,522,088	1,632,200	-	1,807,125
700 Property	39,504	235,000	-	54,000
800 Other Objects	441,195	315,700	-	241,987
TOTAL EXPENSES/EXPENDITURES	3,536,429	3,969,000	-	4,040,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	51,358	(170,000)	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	51,358	(170,000)	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	387,655	439,013		269,013
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	439,013	269,013	-	269,013

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

9/1/2006

30 Tooele OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2006	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	0	0	0	0

ANNUAL FINANCIAL REPORT

9/1/2006

30 Tooele OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL SUPPORT SERVICES (2000)	0	0	0	0
3000 NONINSTRUCTIONAL SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0	0
TOTAL EXPENDITURES, OTHER FUNDS	0	0	0	0

ANNUAL FINANCIAL REPORT

9/1/2006

30 Tooele				
OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENSES / EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	-	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	-	-	-	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

9/1/2006

30 Tooele				
SUMMARY - ALL FUNDS				
	ACTUAL FY 2006	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
REVENUES BY SOURCE				
1000 Total Local	20,805,624	22,197,089	-	24,990,012
3000 Total State	41,613,504	48,413,307	-	51,869,176
4000 Total Federal	5,286,739	5,638,392	-	5,657,451
TOTAL REVENUES	67,705,867	74,248,788	-	82,516,639
EXPENDITURES BY OBJECT				
100 Salaries	31,091,138	34,121,796	-	38,311,649
200 Employee Benefits	14,428,652	15,470,691	-	17,319,349
300 Purchased Professional and Technical Services	1,758,132	1,616,138	-	1,496,366
400 Purchased Property Services	573,056	648,209	-	713,537
500 Other Purchased Services	1,011,464	1,201,950	-	1,054,531
600 Supplies	6,208,354	8,315,438	-	8,979,269
700 Property	19,400,133	15,076,704	-	9,786,719
800 Other Objects	9,674,644	10,247,659	-	12,687,460
TOTAL EXPENDITURES	84,145,573	86,698,685	-	90,348,880
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(16,439,706)	(12,449,797)	-	(7,832,241)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	28,567,725	37,000	-	21,020,000
NET CHANGE IN FUND BALANCE	12,128,019	(12,412,797)	-	13,187,769
FUND BALANCE - BEGINNING (From Prior Year)	8,765,542	20,893,561	-	8,480,764
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	20,893,561	8,480,764	-	21,668,523

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ANNUAL FINANCIAL REPORT

9/1/2006

30 Tooele

Detail Schedule of Property Tax

	2004-2005		2005-2006			2006-2007	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001800	2,807,793	.001720	2,986,875		.001515	2,839,065
Voted Leeway (53A-17a-133)	.000600	935,931	.000600	986,429		.000600	1,124,382
Board Leeway (53A-17a-134) (Class Size Reduction)							
Board Leeway (53A-17a-151) (Reading Program)							
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000150	233,983	.000200	328,810		.000200	374,794
Tort Liability (63-30-27)		62,395	.000040	65,762		.000075	140,548
Redemptions - Basic Levy		305,233		165,900			281,200
Redemptions - Voted Leeway				48,522			87,022
Redemptions - Special Transportation				11,763			22,263
Redemptions - Tort Liability				3,281			5,894
Redemptions - Reading Levy							
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		630,064		696,000			723,840
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		39,379		55,425			57,642
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		10,501		11,085			11,528
Vehicle Fees in Lieu of Tax - Voted Leeway				166,276			172,927
Vehicle Fees in Lieu of Tax - Reading							
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.002550	5,025,279	.002560	5,526,128	0	.002390	5,841,105
23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)	.000220	343,175	.000200	328,810		.000200	374,794
Vehicle Fees in Lieu of Tax (59-2-405)		57,756		55,425			57,642
Tax Sales and Redemptions & Other	xxx	26,488	xxx	18,095		xxx	31,995
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000220	427,429	.000200	402,330	0	.000200	464,431
31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.004227	6,593,635	.004227	6,949,391		.004227	7,921,272
Vehicle Fees in Lieu of Tax (59-2-405)		1,109,700		1,171,414			1,218,271
Tax Sales and Redemptions & Other	xxx	454,969	xxx	337,857		xxx	605,157
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.004227	8,158,304	.004227	8,458,662	0	.004227	9,744,700
32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thru 105)	.001046	1,631,643	.001048	1,722,962		.000303	567,813
10% of Basic (53A-17a-145)	.000813	1,268,184	.000861	1,415,525		.001776	3,328,171
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		488,037		290,440			209,074
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic				238,595			341,122
Tax Sales and Redemptions Cap Foundation	xxx	231,089	xxx	84,935		xxx	106,251
Tax Sales and Redemptions 10% of Basic				69,774			173,358
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001859	3,618,953	.001909	3,822,231	0	.002079	4,725,789
TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.008856	17,229,965	.008896	18,209,351	0	.008896	20,776,025

ANNUAL FINANCIAL REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2005):** The 2005 Actuals have been pre-loaded as well as the 2006 budget. The cells are not locked however so you can change them. Please complete the fiscal year 2005 actual and fiscal year 2006 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget\Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

BUDGET

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2005 budget column
- c. **Original Budget (FY2006):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

2. DUE DATE:

School Districts,

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

Charter Schools, July 15

3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminates function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

ANNUAL FINANCIAL REPORT INSTRUCTIONS

5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. Revenues and expenditures (or transfers) from this levy are currently reported in the Capital Projects Fund.

6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

ANNUAL FINANCIAL REPORT INSTRUCTIONS

ACTUAL

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the ACTUAL square on the Cover Page.** If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: **(1)** an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and **(2)** an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. **After being reviewed and reconciled, AFR data are compiled and published in the Annual Report of the State Superintendent of Public Instruction.** Detailed financial data are used in the school finance legislative process.

2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.
- c. Charter School Audit Report is due **November 30**.

4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please email the completed report to:

- School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov

Please send the signature page to:

- School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P. O. Box 144200
Salt Lake City, UT 84114-4200

Please send the completed (paper copy) report to:

- Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, Utah 84114-4200
- Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
- Bureau of the Census
Attention: Single Audit Clearinghouse
Data Preparation Division
1201 East 10th Street
Jeffersonville, Indiana 47132
(include signed copy of Data Collection Form)